IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First named Applicant: Andreas Dietzel

Group Art Unit: 2862

Application No.: 10/580,766

Filed: 3/22/2007

Title: High-Resolution Magnetic Encoder

Attorney Docket No.: DE920030074US1

Assistant Commissioner for Patents

Washington, D.C. 20231

NON-FINAL OFFICE ACTION RESPONSE

Dear Sir:

In response to the non-final office action of February 25, 2009, please amend this patent application as follows and consider the following remarks.